

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 28, 2007

A meeting of the Georgia State Board of Accountancy was held on Wednesday, February 28, 2007, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia .

The following Board members were present:

J. Sam Johnson, CPA and Chairman
T. Farrell Nichols, CPA and Vice Chairman
W. Carter Bates, III – Consumer Member
Grace M. Lopez-Williams, CPA - via videoconference
E. J. Maddocks, CPA
Michael W. Skinner, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Jennifer Baden, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney - via videoconference
Chuck Miller, Investigations Unit
Sonya Williams, Legal Services
Cecil Norris, Georgia Association of Public Accountants (GAPA)
Richard L. Brown, Georgia Association of Public Accountants (GAPA)

Chairman Johnson established a quorum was present at 9:32 a.m. and called the meeting to order.

Mr. Skinner made a motion to **approve** the minutes of the January 24, 2007 Board meeting with corrections. Mr. Bates seconded the motion. The motion carried unanimously.

Mr. Skinner gave a report to the Board on the January 2007 NASBA Board of Director's meeting in Litchfield Park, Arizona.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Skinner seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Johnson, Lopez-Williams, Maddocks, Nichols, and Skinner. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Nichols made a motion to **approve** the following licensure applications that met certification requirements. Mr. Skinner seconded the motion. The motion carried unanimously.

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CPA Certificates:

Name	Licensing Method	License No.
Josie Marie Aaron	Examination	CPA025819
Olusegun Michael Abdul	Examination	CPA025820
Peter John Balch	Examination	CPA025821
Belinda Shealy Beatty	Examination	CPA025822
Mary Rose Bonamy	Examination	CPA025823
Meredith Casey Brown	Examination	CPA025824
Aminta Bumrungsup	Examination	CPA025825
Chelsea Hall Condos	Examination	CPA025826
Nathaniel D. Corbitt	Examination	CPA025827
Joshua Alexander Dack	Examination	CPA025828
Jessica Rachael Delk	Examination	CPA025829
Matthew Eric Duvall	Examination	CPA025830
Robert Milton Eidson, Jr.	Examination	CPA025831
Troy Michael Fairley	Examination	CPA025832
Thierno Amath Fall	Examination	CPA025833
Michael Faris	Examination	CPA025834
Kristy Louise Freitas	Examination	CPA025835
Marshall Allen Franklin	Examination	CPA025836
Gail Ann Fuller	Examination	CPA025837
Emily Jean Goolsby	Examination	CPA025838
Jennifer Susan Gray	Examination	CPA025839
Lucas W. Hankins	Examination	CPA025840
Jennifer Lollis Harrison	Examination	CPA025841
Kimberly Brown Hartley	Examination	CPA025842
Teresa L. Hayes	Examination	CPA025843
Kelly B. Hillis	Examination	CPA025844
Joseph Tyler Holland	Examination	CPA025845
Grant Nicholas Hood	Examination	CPA025846
Lauren Guerard Howard	Examination	CPA025847
James Arthur Jinks	Examination	CPA025848
Jeffrey Alex Krall	Examination	CPA025849
Tate D. Kubler	Examination	CPA025850
Thomas George Lee	Examination	CPA025851
Jennifer M. Luthman	Examination	CPA025852
Johnny Thurman McGinnis	Examination	CPA025853
Robert John McNeill	Examination	CPA025854
Anthony Brooks Milam	Examination	CPA025855
Kelly Elizabeth Morris	Examination	CPA025856
Yvonne Nunez-Infante	Examination	CPA025857
David Matthew Owens	Examination	CPA025858
Leah Nicole Owen	Examination	CPA025859
Pranav Has Mukh Patel	Examination	CPA025860

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Erica Hope Pendergrass	Examination	CPA025861
Danielle R. Rozier	Examination	CPA025862
Olivia Ryanne Seney	Examination	CPA025863
Langdon Cheves Sheffield, Jr.	Examination	CPA025864
Jessica Wanda Smith	Examination	CPA025865
Ashley Ann Stuart	Examination	CPA025866
James Howard Rumph	Examination	CPA025867
James Wesley Seiz	Examination	CPA025868
Alex Dale Thompson	Examination	CPA025869
Mary Katherine Walker	Examination	CPA025870
Corinna Margitta Wildermuth	Examination	CPA025871
Stephanie A. Williams	Examination	CPA025872
Elizabeth Ann Williams	Examination	CPA025873
Daniel Urban Wise	Examination	CPA025874
Ashley Elizabeth Zimmerman	Examination	CPA025875
Brian Thomas Anderson	Reciprocity	CPA025876
Joseph Sterling Bartock	Reciprocity	CPA025877
Kimberly Susan Deeb	Reciprocity	CPA025878
Dovid M. Frankel	Reciprocity	CPA025879
Mark A. Grinis	Reciprocity	CPA025880
Christine Elizabeth Harris	Reciprocity	CPA025881
John Adam Harter	Reciprocity	CPA025882
Robert A. Heuel, III	Reciprocity	CPA025883
Brian Louis Horst	Reciprocity	CPA025884
Kevin R. Janes	Reciprocity	CPA025885
Craig L. Kanzel	Reciprocity	CPA025886
Kyle Robert Miller	Reciprocity	CPA025887
William Edwin Moss	Reciprocity	CPA025888
Kari L. Norman	Reciprocity	CPA025889
Melissa A. Probst	Reciprocity	CPA025890
Leslie M. Ramos	Reciprocity	CPA025891
John Lawrence Sittig	Reciprocity	CPA025892
James Frederick Tapscott	Reciprocity	CPA025893
Kenneth L. Wills	Reciprocity	CPA025894

The following applicant appeared before the Board and provided additional information regarding his application and to appeal the Board's disapproval of his application:

Donald Pat Fiveash: After considering additional information provided, Mr. Maddocks made a motion to **reaffirm** its previous decision to disapprove his application for licensure. Ms. Lopez-Williams seconded the motion. The motion carried unanimously.

Reinstatement:

Rebecca Ruth Jones: After reviewing correspondence regarding a request for an exemption of continuing professional education credits for reinstatement of licensure, Mr. Maddocks made a

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motion to **table** the request pending additional information. Mr. Bates seconded the motion. The motion carried unanimously.

Susan C. Havens: After reviewing correspondence regarding reinstatement of licensure, Mr. Maddocks made a motion to **approve** the reinstatement application. Mr. Bates seconded the motion. The motion carried unanimously.

David Tetzlaff: After reviewing correspondence regarding reinstatement of licensure, Mr. Maddocks made a motion to **approve** the reinstatement application. Mr. Skinner seconded the motion. The motion carried unanimously.

Firms:

The Board was updated on the current status of peer review extensions granted until December 31, 2006. The Board requested additional information regarding seven (7) firms that have not responded to prior correspondence.

Applications – Firm Licensure:

Melissa D. Preston CPA PC: After reviewing the application for firm registration, Mr. Maddocks made a motion to **approve** the application for firm licensure and to correspond with applicant advising her on the adherence to Board Policy #14. Mr. Skinner seconded the motion. The motion carried unanimously.

R. L. Jennings & Company: After reviewing the application for firm registration, Mr. Bates made a motion to **approve** the application for firm licensure. Mr. Maddocks seconded the motion. The motion carried unanimously.

Clayton, Paulk & Associates, PC: After reviewing correspondence from the Peer Review Director concerning the firm's peer review acceptance letter, Mr. Maddocks made a motion to **approve** the firm's reinstatement application. Mr. Nichols seconded the motion. The motion carried unanimously.

Yettie S. Costner, CPA: After reviewing correspondence requesting an extension to complete peer review requirements and an application for reinstatement of licensure, Mr. Maddocks made a motion to **disapprove** the request for extension and application for reinstatement. Mr. Skinner seconded the motion. The motion carried unanimously.

Reinstatement - Firm Licensure:

The following licensee appeared before the Board and provided additional information regarding his firm reinstatement application and to appeal the Board's disapproval of his application:

Roland S. Heard CPA: After considering additional information provided by the licensee relating to reinstatement of his firm license, Mr. Maddocks made a motion to **approve** the

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application for reinstatement once certain conditions have been met. Mr. Bates seconded the motion. The motion carried unanimously.

Written Correspondence-Firms:

Ralph A. Lee CPA: After reviewing an application for a temporary permit to practice accounting in Georgia and correspondence concerning the temporary permit, Mr. Skinner made a motion to **approve** a temporary permit with a notification that licensee is required to comply with all terms and conditions of the Consent Order. Mr. Maddocks seconded the motion. The motion carried unanimously.

Tim E. Bentsen/KPMG: After reviewing correspondence requesting to meet with the Board, Mr. Maddocks made a motion to **table** the request. Mr. Bates seconded the motion. The motion carried unanimously.

Legal Services:

The Board heard a report from Legal Services on the following cases:

ACCT060034 – No action taken at this time

ACCT060083 – Mr. Nichols made a motion to **approve** a request to remove licensee from probation. Licensee has completed terms of probation. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT070008 – Mr. Nichols made a motion to proceed with disciplinary action and refer case to the Board Attorney's office. Mr. Skinner seconded the motion. The motion carried unanimously.

Victor Smith: Mr. Bates made a motion to accept a signed Consent Order. Mr. Skinner seconded the motion. The motion carried unanimously.

Investigative Unit Report:

The Investigative Unit updated the Board on the current status of the following cases:

ACCT040040: Board tabled action on the case and requested additional information.

ACCT050050: Mr. Maddocks made a motion to close the case. Mr. Skinner seconded the motion. The motion carried unanimously.

Xiaohong Yu: Mr. Maddocks made a motion to accept the signed Voluntary Cease & Desist Order and close the case. Mr. Bates seconded the motion. The motion carried unanimously.

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Enforcement Committee:

The Board heard a report and recommendations from the Enforcement Committee. Mr. Nichols made a motion to **approve** the following recommendations and Mr. Skinner seconded the motion. The motion carried unanimously.

ACCT070042 – close the case

ACCT070048 – close the case

ACCT070068 – close the case

ACCT070072 – close the case

ACCT070033: Mr. Skinner made a motion to proceed with disciplinary action. Mr. Nichols seconded the motion. The motion carried unanimously.

The Board heard reports from the following staff members:

The Board Attorney provided a status report on cases and advice referred for action.

The Executive Director updated the Board on the following topics:

- Recent Agency Appointees
- Status of Policy/Procedures Project
- 2003–2007 CPA and Firm Data
- PCAOB Reports
- 2007 Committee Assignments

Correspondence, Requests, Inquiries and Information Items:

Patti Hoyt/UGA: The Board reviewed correspondence regarding the Distance Education and Training Council.

Kathy Lewis/NASBA: The Board reviewed correspondence regarding the Accrediting Council for Independent Colleges and Schools

The Board reviewed other correspondence and information that did not require a vote or action.

NASBA/AICPA:

Anita Holt/NASBA: The Board reviewed the Quarterly Communications.

The Board reviewed other various correspondence and information from NASBA that did not require a vote or action.

PCAOB:

The Board reviewed correspondence relating to an announcement of an Advisory Group meeting that did not require any action.

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Policies:

The Board reviewed Statement of Policy No. 14 – Resident Manager and made clarifications to the policy. Mr. Nichols made a motion to **approve** revisions to the policy. Mr. Skinner seconded the motion. The motion carried unanimously.

Committee Reports:

Mr. Skinner reported on the NASBA UAA Mobility Task Force.

Other Business:

There was no further business and the meeting was adjourned at 1:25 p.m.

Sherry Harrison
Recorded by Board Secretary-Acting

Gwyn H. Ridley
Reviewed by Executive Director

J. Sam Johnson
Chairman

These minutes were approved on _____ April 27, 2007

These minutes were signed on _____ April 27, 2007

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Attachment #1
February 28, 2007
Accountancy Board Minutes

**GEORGIA STATE BOARD OF ACCOUNTANCY
STATEMENT OF POLICY NO. 14**

(For use in administering O.C.G.A 43-3-21 of the Public Accountancy Act of 1977 and Section 20-9-.01 (2) and 20-9-.02 of the rules)

Resident Manager

Each office established or maintained for practice in this State by a certified public accountant, partnership, professional association, or professional corporation of certified public accountants, or by a public accountant, partnership, or professional association of public accountants, or by a foreign accountant, shall register with the Board within sixty days after it is opened. Each such office shall be under the supervision of a resident manager, who may be either a partner, principal, shareholder, or a staff employee, holding a live permit.

The resident manager of the office of the firm within this state in the practice of public accountancy shall be a certified public accountant of this state in good standing.

The resident manager must assume full responsibility for the supervision of the office to which he has been designated as resident manager.

Notice shall be given to the Board, within thirty days, of any change in the position of Resident Manager.

In the event any office shall be temporarily without a Resident Manager, a grace period must be requested. The grace period may extend to six months.

POLICY

The Board construes the requirements of O.C.G.A. 43-3-21 of the Public Accountancy Act of 1977 and Sections 20-9-.01 (2) and 20-9-.02 as partially stated above to mean that each office established in this state shall have as resident manager a Georgia licensee who is ordinarily on site at that office to supervise the activities of that office during its normal and customary business hours and who has designated that office as their primary place of work. However, a licensee may act as resident manager for more than one office provided that not more than one office for which the licensee acts as resident manager is open for operation at any one time.

No firm in this state having only one licensee holding a live permit in this state shall be open for business at more than one office at any one point in time. This shall not preclude a licensee from operating one office at certain times of the week and an office at another location at different times of the week. However, in that instance both offices may not be open at the same time.

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now J. Sam Johnson, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On February 28, 2007 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

J. Sam Johnson
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 25th day of April, 2007

Jennifer Baden
Notary Public